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September 6, 2007

Damaris Cristiano, Esquire United States Environmental Protection Agency Office of Regional Counsel - Region II 290 Broadway - 17th Floor, New Jersey Superfund Branch New York, New York 10007-1866

RE: Scientific Chemical Processing Superfund Site Carlstadt, Bergen County, New Jersey

Dear Damaris:

Pursuant to Paragraph 44.f of the September 30, 2004 Consent Decree, please find a copy of Annual 10-K reports for the preceding fiscal year for the following companies that are Settling Defendants:

3M Company
Air Products & Chemicals Inc.
Bristol-Myers Squibb Company
E. I. Du Pont de Nemours & Company
General Electric Corporation
Honeywell International Inc.
Merck & Co. Inc.
Pfizer Inc

Please confirm that this submission demonstrates to EPA's satisfaction that one or more of the Settling Defendants meets the requirements of 40 C.F.R. §264-143(f)(1)(i) or (ii), with respect to a \$3.5 million financial obligation.

Thank you for your kind assistance in this matter.

Jonathan I. Epstein, Partner responsible for

Princeton Office

William L. Warren

Yours ve

WLW/km Enclosures

cc:

Established 1849

SCP Site Remedial Project Manager – w/o enclosures

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